

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

UNITED STATES OF AMERICA and
SYLVESTER R. FERNANDO, Revenue Officer,

Petitioners,

v.

PAULA D. WEST,

Respondent.

} NO. C-12-1813 PJH
} [Proposed] ORDER ENFORCING SUMMONS

This Court having issued the Order to Show Cause Re Enforcement of Internal Revenue Service Summons (“Order to Show Cause”) on May 11, 2012 (Dkt. No. 7), upon failure of Respondent, Paula West, to oppose the Order to Show Cause, and the Court having considered the record herein, including the Verified Petition to Enforce Internal Revenue Service Summons, it is hereby:

ORDERED that respondent appear before any designated agent of the Internal Revenue Service, on or before August 17, 2012, at the Offices of the Internal Revenue Service located at 450 Golden Gate Ave., 6th floor, San Francisco, California 94102-3661, and then and there give testimony relating to the matters described in the subject Internal Revenue Service summons, a copy of which is attached hereto as Exhibit A and produce for the Revenue Officer’s inspection and copying the records described in the attached subject Internal Revenue Service summons;

1 and it is further

2 **ORDERED** that the Order to Show Cause Hearing in the above entitled matter which
3 was previously set for August 8, 2012, and before the Honorable Phyllis J. Hamilton has been
4 vacated.

5 Failure to comply with the instant order may be grounds for a finding of contempt. See,
6 e.g., United States v. Ayres, 166 F.3d 991, 994-96 (9th Cir. 1999) (affirming finding of
7 contempt, where party failed to comply with court order directing him to provide testimony and
8 produce records to IRS).

9 Petitioners are directed to serve a copy of this **ORDER** and Exhibit A on respondent in
10 accordance with Fed. R. Civ. P. 4.

11 **ORDERED** this 1st day of August, 2012 at Oakland, California.



EXHIBIT A



Summons

Income Tax Return

In the matter of PAULA D WEST, 645 STOCKTON ST APT 801, SAN FRANCISCO, CA 94108-2340

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 7 (27)

Periods: See Attachment 1 to Summons Form 6638 for Period Information

The Commissioner of Internal Revenue

To: PAULA D WEST

At: 645 STOCKTON ST APT 801, SAN FRANCISCO, CA 94108-2340

You are hereby summoned and required to appear before SYLVESTER R FERNANDO, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2000, 2001, 2002, 2003, 2004, 2007 and 2008

These records and documents include, but are not limited to: Forms W-2 (*Wage and Tax Statement*), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (*including receipt of property other than money*). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2000, 2001, 2002, 2003, 2004, 2007 and 2008

We have attached a blank return to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

450 GOLDEN GATE AVE, 6TH FLOOR, SAN FRANCISCO CA 94102-3661 (415) 837-6472

Place and time for appearance: At 450 GOLDEN GATE AVE, 6TH FLOOR, SAN FRANCISCO, CA 94102-3661

 IRS

on the 28th day of November, 2011 at 1:00 o'clock p.m.

Issued under authority of the Internal Revenue Code this 15th day of November, 2011

SYLVESTER R FERNANDO

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (*if applicable*)

Title

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.10-2010)
Catalog Number 61828W

Original -- to be kept by IRS

Attachment 1 to Summons Form 6638

In the matter of PAULA D WEST

Period information: Form 1040 for the calendar periods ending December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2007 and December 31, 2008



Summons

Collection Information Statement

In the matter of PAULA D WEST, 645 STOCKTON ST APT 801, SAN FRANCISCO, CA 94108-2340

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 7 (27)

Periods: See Attachment 1 to Summons Form 6637 for Period Information

The Commissioner of Internal Revenue

To: PAULA D WEST

At: 645 STOCKTON ST APT 801, SAN FRANCISCO, CA 94108-2340

You are hereby summoned and required to appear before SYLVESTER R FERNANDO, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 08/01/2011 To 10/31/2011

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

450 GOLDEN GATE AVE, 6TH FLOOR, SAN FRANCISCO CA 94102-3661 (415) 837-6472

Place and time for appearance: At 450 GOLDEN GATE AVE, 6TH FLOOR, SAN FRANCISCO, CA 94102-3661



on the 28th day of November, 2011 at 1:00 o'clock p.m.

Issued under authority of the Internal Revenue Code this 15th day of November, 2011

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.10-2010)
Catalog Number 25000Q

SYLVESTER R FERNANDO

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Original -- to be kept by IRS